
HOUSE BILL 1647

State of Washington 56th Legislature 1999 Regular Session

By Representatives Mulliken, Dunshee and Scott

Read first time 02/01/1999. Referred to Committee on State Government.

1 AN ACT Relating to recording documents; amending RCW 4.28.320,
2 36.18.005, 4.28.325, 36.18.010, 36.22.170, 47.28.025, 60.44.030,
3 60.68.045, 61.16.030, 64.32.120, 65.04.015, 65.04.020, 65.04.045,
4 65.04.047, 65.04.060, 65.08.060, 65.08.140, 65.08.160, 84.26.080,
5 84.33.120, 84.33.140, 84.34.108, and 84.56.330; adding a new section to
6 chapter 65.04 RCW; and providing an effective date.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

8 **Sec. 1.** RCW 4.28.320 and 1893 c 127 s 17 are each amended to read
9 as follows:

10 In an action affecting the title to real property the plaintiff, at
11 the time of filing the complaint, or at any time afterwards, or
12 whenever a writ of attachment of property shall be issued, or at any
13 time afterwards, the plaintiff or a defendant, when he sets up an
14 affirmative cause of action in his answer, and demands substantive
15 relief at the time of filing his answer, or at any time afterwards, if
16 the same be intended to affect real property, may file with the auditor
17 of each county in which the property is situated a notice of the
18 pendency of the action, containing the names of the parties, the object
19 of the action, and a description of the real property in that county

1 affected thereby. From the time of the filing only shall the pendency
2 of the action be constructive notice to a purchaser or encumbrancer of
3 the property affected thereby, and every person whose conveyance or
4 encumbrance is subsequently executed or subsequently recorded shall be
5 deemed a subsequent purchaser or encumbrancer, and shall be bound by
6 all proceedings taken after the filing of such notice to the same
7 extent as if he were a party to the action. For the purpose of this
8 section an action shall be deemed to be pending from the time of filing
9 such notice: PROVIDED, HOWEVER, That such notice shall be of no avail
10 unless it shall be followed by the first publication of the summons, or
11 by the personal service thereof on a defendant within sixty days after
12 such filing. And the court in which the said action was commenced may,
13 at its discretion, at any time after the action shall be settled,
14 discontinued or abated, on application of any person aggrieved and on
15 good cause shown and on such notice as shall be directed or approved by
16 the court, order the notice authorized in this section to be canceled
17 of record, in whole or in part, by the county auditor of any county in
18 whose office the same may have been filed or recorded, and such
19 cancellation shall be (~~made by an indorsement to that effect on the~~
20 ~~margin of the record~~) evidenced by the recording of the court order.

21 **Sec. 2.** RCW 36.18.005 and 1991 c 26 s 1 are each amended to read
22 as follows:

23 The definitions set forth in this section apply throughout this
24 chapter unless the context clearly requires otherwise.

25 (1) "Recording officer" means the county auditor, or in charter
26 counties the county official charged with the responsibility for
27 recording instruments in the county records.

28 (2) "File," "filed," or "filing" means the act of delivering an
29 instrument to the auditor or recording officer for recording into the
30 official public records.

31 (3) "Record," "recorded," or "recording" means the process, such as
32 electronic, mechanical, optical, magnetic, or microfilm storage used by
33 the auditor or recording officer after filing to incorporate the
34 instrument into the public records.

35 (4) "Multiple transactions" means a document that contains two or
36 more titles and/or two or more transactions requiring multiple
37 indexing.

1 **Sec. 3.** RCW 4.28.325 and 1963 c 137 s 1 are each amended to read
2 as follows:

3 In an action in a United States district court for any district in
4 the state of Washington affecting the title to real property in the
5 state of Washington, the plaintiff, at the time of filing the
6 complaint, or at any time afterwards, or a defendant, when he sets up
7 an affirmative cause of action in his answer, or at any time afterward,
8 if the same be intended to affect real property, may file with the
9 auditor of each county in which the property is situated a notice of
10 the pendency of the action, containing the names of the parties, the
11 object of the action and a description of the real property in that
12 county affected thereby. From the time of the filing only shall the
13 pendency of the action be constructive notice to a purchaser or
14 encumbrancer of the property affected thereby, and every person whose
15 conveyance or encumbrance is subsequently executed or subsequently
16 recorded shall be deemed a subsequent purchaser or encumbrancer, and
17 shall be bound by all proceedings taken after the filing of such notice
18 to the same extent as if he were a party to the action. For the
19 purpose of this section an action shall be deemed to be pending from
20 the time of filing such notice: PROVIDED, HOWEVER, That such notice
21 shall be of no avail unless it shall be followed by the first
22 publication of the summons, or by personal service thereof on a
23 defendant within sixty days after such filing. And the court in which
24 the said action was commenced may, in its discretion, at any time after
25 the action shall be settled, discontinued or abated, on application of
26 any person aggrieved and on good cause shown and on such notice as
27 shall be directed or approved by the court, order the notice authorized
28 in this section to be canceled (~~((of record))~~), in whole or in part, by
29 the county auditor of any county in whose office the same may have been
30 filed or recorded, and such cancellation shall be (~~((made by an
31 indorsement to that effect on the margin of the record))~~) evidenced by
32 the recording of the court order.

33 **Sec. 4.** RCW 36.18.010 and 1996 c 143 s 1 are each amended to read
34 as follows:

35 County auditors or recording officers shall collect the following
36 fees for their official services:

37 For recording instruments, for the first page eight and one-half by
38 fourteen inches or less, (~~((five))~~) nine dollars; for each additional

1 page eight and one-half by fourteen inches or less, one dollar(~~(+)~~).
2 The fee for recording multiple transactions contained in one instrument
3 will be calculated (~~(individually)~~) for each transaction requiring
4 separate indexing as required under RCW 65.04.050 as follows: The fee
5 for each title or transaction is the same fee as for the first page of
6 any recorded document; the fee for the additional pages is the same fee
7 as for any additional pages for any recorded document; the fee for the
8 additional pages may be collected only once and may not be collected
9 for each title or transaction;

10 For preparing and certifying copies, for the first page eight and
11 one-half by fourteen inches or less, three dollars; for each additional
12 page eight and one-half by fourteen inches or less, one dollar;

13 For preparing noncertified copies, for each page eight and one-half
14 by fourteen inches or less, (~~(one dollar)~~) twenty-five cents;

15 For administering an oath or taking an affidavit, with or without
16 seal, two dollars;

17 For issuing a marriage license, eight dollars, (this fee includes
18 taking necessary affidavits, filing returns, indexing, and transmittal
19 of a record of the marriage to the state registrar of vital statistics)
20 plus an additional five-dollar fee for use and support of the
21 prevention of child abuse and neglect activities to be transmitted
22 monthly to the state treasurer and deposited in the state general fund
23 plus an additional ten-dollar fee to be transmitted monthly to the
24 state treasurer and deposited in the state general fund. The
25 legislature intends to appropriate an amount at least equal to the
26 revenue generated by this fee for the purposes of the displaced
27 homemaker act, chapter 28B.04 RCW;

28 For searching records per hour, (~~(eight)~~) ten dollars;

29 For recording plats, fifty cents for each lot except cemetery plats
30 for which the charge shall be twenty-five cents per lot; also one
31 dollar for each acknowledgment, dedication, and description: PROVIDED,
32 That there shall be a minimum fee of twenty-five dollars per plat;

33 For recording of miscellaneous records not listed above, for the
34 first page eight and one-half by fourteen inches or less, (~~(five)~~) nine
35 dollars; for each additional page eight and one-half by fourteen inches
36 or less, one dollar;

37 For modernization and improvement of the recording and indexing
38 system, a surcharge as provided in RCW 36.22.170.

1 For recording an emergency nonstandard document as provided in RCW
2 65.04.047, fifty dollars, in addition to all other applicable recording
3 fees.

4 **Sec. 5.** RCW 36.22.170 and 1993 c 37 s 1 are each amended to read
5 as follows:

6 A surcharge of ~~((two))~~ four dollars per instrument shall be charged
7 by the county auditor for each document recorded, which will be in
8 addition to any other charge authorized by law. Fifty percent of the
9 revenue generated through this surcharge shall be transmitted monthly
10 to the state treasurer who shall distribute such funds to each county
11 treasurer within the state in July of each year in accordance with the
12 formula described in RCW 36.22.190. The county treasurer shall place
13 the funds received in a special account titled the auditor's centennial
14 document preservation and modernization account to be used solely for
15 ongoing preservation of historical documents of all county offices and
16 departments and shall not be added to the county current expense fund.
17 Fifty percent of the revenue generated by this surcharge shall be
18 retained by the county and deposited in the auditor's operation and
19 maintenance fund for ongoing preservation of historical documents of
20 all county offices and departments.

21 The centennial document preservation and modernization account is
22 hereby created in the custody of the state treasurer and shall be
23 classified as a treasury trust account. State distributions from the
24 centennial document preservation and modernization account shall be
25 made without appropriation.

26 **Sec. 6.** RCW 47.28.025 and 1984 c 7 s 165 are each amended to read
27 as follows:

28 Whenever the department establishes the location, width, and lines
29 of any new highway, or declares any such new highway as a limited
30 access facility and schedules the acquisition of the right of way for
31 the highway or facility within the ensuing two years, it may cause the
32 description and plan of any such highway to be made, showing the center
33 line of the highway and the established width thereof, and attach
34 thereto a certified copy of the resolution. Such description, plan,
35 and resolution shall then be recorded in the office of the county
36 auditor of the proper county ~~((in a separate book kept for such~~

1 purposes, which shall be furnished to the county auditor of the county
2 by the department at the expense of the state)).

3 **Sec. 7.** RCW 60.44.030 and 1937 c 69 s 3 are each amended to read
4 as follows:

5 The county auditor shall record the claims mentioned in this
6 chapter ((in a book to be kept by him for that purpose)), which record
7 must be indexed as deeds and other conveyances are required by law to
8 be indexed.

9 **Sec. 8.** RCW 60.68.045 and 1992 c 133 s 3 are each amended to read
10 as follows:

11 (1) When a notice of a tax lien is recorded under RCW 60.68.015(2),
12 the county auditor shall forthwith enter it in ((an alphabetical tax
13 lien index to be provided by the board of county commissioners)) the
14 general index showing ((on one line)) the name and residence of the
15 taxpayer named in the notice, the collector's serial number of the
16 notice, the date and hour of recording, and the amount of tax and
17 penalty assessed. The auditor shall have the ability to produce a
18 separate tax lien index listing.

19 (2) When a notice of a tax lien is filed under RCW 60.68.015(3),
20 the department of licensing shall enter it in the uniform commercial
21 code filing system showing the name and address of the taxpayer as the
22 debtor, and the internal revenue service as a secured party, and
23 include the collector's serial number of the notice, the date and hour
24 of filing, and the amount of tax and penalty assessed.

25 **Sec. 9.** RCW 61.16.030 and 1995 c 62 s 15 are each amended to read
26 as follows:

27 If the mortgagee fails to acknowledge satisfaction of the mortgage
28 as provided in RCW 61.16.020 sixty days from the date of such request
29 or demand, the mortgagee shall forfeit and pay to the mortgagor damages
30 and a reasonable attorneys' fee, to be recovered in any court having
31 competent jurisdiction, and said court, when convinced that said
32 mortgage has been fully satisfied, shall issue an order in writing,
33 directing the auditor to ((cancel said mortgage, and the auditor
34 shall)) immediately record the order ((and cancel the mortgage as
35 directed by the court, upon the margin of the page upon which the

1 mortgage is recorded, making reference thereupon to the order of the
2 court and to the page where the order is recorded)).

3 **Sec. 10.** RCW 64.32.120 and 1965 ex.s. c 11 s 4 are each amended to
4 read as follows:

5 Deeds or other conveyances of apartments shall include the
6 following:

7 (1) A description of the land as provided in RCW 64.32.090, or the
8 post office address of the property, including in either case the date
9 of recording of the declaration and the volume(~~(7)~~) and page (~~(and)~~) or
10 county auditor's (~~(receiving)~~) recording number of the recorded
11 declaration;

12 (2) The apartment number of the apartment in the declaration and
13 any other data necessary for its proper identification;

14 (3) A statement of the use for which the apartment is intended;

15 (4) The percentage of undivided interest appertaining to the
16 apartment, the common areas and facilities and limited common areas and
17 facilities appertaining thereto, if any;

18 (5) Any further details which the grantor and grantee may deem
19 desirable to set forth consistent with the declaration and with this
20 chapter.

21 **Sec. 11.** RCW 65.04.015 and 1998 c 27 s 3 are each amended to read
22 as follows:

23 The definitions set forth in this section apply throughout this
24 chapter unless the context clearly requires otherwise.

25 (1) "Recording officer" means the county auditor, or in charter
26 counties the county official charged with the responsibility for
27 recording instruments in the county records.

28 (2) "File," "filed," or "filing" means the act of delivering or
29 transmitting electronically an instrument to the auditor or recording
30 officer for recording into the official public records.

31 (3) "Record," "recorded," or "recording" means the process, such as
32 electronic, mechanical, optical, magnetic, or microfilm storage used by
33 the auditor or recording officer after filing to incorporate the
34 instrument into the public records.

35 (4) "~~(Record location)~~ Recording number" means a unique number
36 that identifies the storage location (book or volume and page, reel and
37 frame, instrument number, auditor or recording officer file number,

1 receiving number, electronic retrieval code, or other specific place)
2 of each instrument in the public records accessible in the same
3 recording office where the instrument containing the reference to the
4 location is found.

5 (5) "Grantor/grantee" for recording purposes means the names of the
6 parties involved in the transaction used to create the recording index.
7 There will always be at least one grantor and one grantee for any
8 document. In some cases, the grantor and the grantee will be the same
9 individual(s), or one of the parties may be the public.

10 (6) "Legible and capable of being imaged" means all text, seals,
11 drawings, signatures, or other content within the document must be
12 legible and capable of producing a readable image, regardless of what
13 process is used for recording.

14 **Sec. 12.** RCW 65.04.020 and 1985 c 44 s 14 are each amended to read
15 as follows:

16 For the purpose of recording deeds and other instruments of
17 writing, required or permitted by law to be recorded, the county
18 auditor shall procure such (~~books~~) media for records as the business
19 of the office requires.

20 **Sec. 13.** RCW 65.04.045 and 1998 c 27 s 1 are each amended to read
21 as follows:

22 (1) When any instrument is presented to a county auditor or
23 recording officer for recording, the first page of the instrument shall
24 contain:

25 (a) A top margin of at least three inches and a one-inch margin on
26 the bottom and sides, except that an instrument may be recorded if a
27 minor portion of a notary seal, incidental writing, or minor portion of
28 a signature extends beyond the margins;

29 (b) The top left-hand side of the page shall contain the name and
30 address to whom the instrument will be returned;

31 (c) The title or titles, or type or types, of the instrument to be
32 recorded indicating the kind or kinds of documents or transactions
33 contained therein immediately below the three-inch margin at the top of
34 the page. The auditor or recording officer shall (~~only~~) be required
35 to index only the title or titles captioned on the document;

1 (d) Reference numbers of documents assigned or released with
2 reference to the document page number where additional references can
3 be found, if applicable;

4 (e) The names of the grantor(s) and grantee(s), as defined under
5 RCW 65.04.015, with reference to the document page number where
6 additional names are located, if applicable;

7 (f) An abbreviated legal description of the property, ~~((including))~~
8 and for purposes of this subsection, "abbreviated legal description of
9 the property" means lot, block, plat, or section, township, ((and))
10 range, and quarter/quarter section, and reference to the document page
11 number where the full legal description is included, if applicable;

12 (g) The assessor's property tax parcel or account number set forth
13 separately from the legal description or other text.

14 (2) All pages of the document shall be on sheets of paper of a
15 weight and color capable of producing a legible image that are not
16 larger than fourteen inches long and eight and one-half inches wide
17 with text printed or written in eight point courier font or equivalent
18 size type or larger. All text within the document must be of
19 sufficient color and clarity to ensure that when the text is imaged all
20 text is readable. Further, all ~~((instruments))~~ pages presented for
21 recording must have at minimum a one-inch margin on the top, bottom,
22 and sides for all pages except page one, except that an instrument may
23 be recorded if a minor portion of a notary seal, incidental writing, or
24 minor portion of a signature extends beyond the margins, be prepared in
25 ink color capable of being imaged, and have all seals legible and
26 capable of being imaged~~((, and))~~. No attachments, except firmly
27 attached bar code or address labels, may be affixed to the pages.

28 The information provided on the instrument must be in substantially
29 the following form:

30 This Space Provided for Recorder's Use

31 When Recorded Return to:

32

33 Document Title(s)

1 2.

2 3.

3 4.

4 5. Additional names on page ___ of document.

5 **Grantee(s)** (Last name first, then first name and initials)

6 1.

7 2.

8 3.

9 4.

10 5. Additional names on page ___ of document.

11 **Legal Description** (abbreviated: i.e., lot, block, plat or section,
12 township, range)

13 Additional legal description is on page ___ of document.

14 **Assessor's Property Tax Parcel or Account Number at the time of**
15 **recording:**

16 **Reference Number(s) of Documents assigned or released:**

17 Additional references on page ___ of document.

18 The Auditor or Recording Officer will rely on the information provided
19 on this form. The staff will not read the document to verify the
20 accuracy of or the completeness of the indexing information provided
21 herein.

22 (2) Documents which are exempt from format requirements and which
23 may be recorded with a properly completed cover sheet include:
24 Documents which were signed prior to January 1, 1997; military
25 separation documents; documents executed outside of the United States;
26 certified copies of documents; any birth or death certificate; marriage
27 certificates from outside the state of Washington; any document, one of
28 whose original signer is deceased or otherwise incapacitated; and
29 judgments or other documents formatted to meet court requirements.

30 NEW SECTION. Sec. 15. A new section is added to chapter 65.04 RCW
31 to read as follows:

1 (1) Documents which must be recorded immediately and which do not
2 meet margin and font size requirements may be recorded for an
3 additional fee of fifty dollars. Documents which do not meet
4 legibility requirements must not be recorded as a nonstandard
5 recording.

6 (2) In addition to preparing a properly completed cover sheet as
7 described in RCW 65.04.047, the person preparing the document for
8 recording must sign a statement which must be attached to the document
9 and which must read substantially as follows: "I am requesting an
10 emergency nonstandard recording for an additional fee as provided in
11 RCW 36.18.010. I understand that the recording processing requirements
12 may cover up or otherwise obscure some part of the text of the original
13 document."

14 **Sec. 16.** RCW 65.04.060 and 1985 c 44 s 17 are each amended to read
15 as follows:

16 Whenever any mortgage, bond, lien, or instrument incumbering real
17 estate, has been satisfied, released or discharged, by the recording of
18 an instrument of release, or acknowledgment of satisfaction, the
19 auditor shall immediately note, in ~~((both the indices, in the column
20 headed remarks, opposite to the appropriate entry, that such
21 instrument, lien or incumbrance has been satisfied. And in all cases
22 of the satisfaction or release of any recorded liens, mortgage,
23 transcript of judgment, mechanic's liens, or other incumbrance
24 whatsoever, the auditor shall note the same in index of transcripts of
25 judgment))~~ the comment section of the index, the recording number of
26 the original mortgage, bond, lien, or instrument.

27 **Sec. 17.** RCW 65.08.060 and 1984 c 73 s 1 are each amended to read
28 as follows:

29 (1) The term "real property" as used in RCW 65.08.060 through
30 65.08.150 includes lands, tenements and hereditaments and chattels real
31 and mortgage liens thereon except a leasehold for a term not exceeding
32 two years.

33 (2) The term "purchaser" includes every person to whom any estate
34 or interest in real property is conveyed for a valuable consideration
35 and every assignee of a mortgage, lease or other conditional estate.

36 (3) The term "conveyance" includes every written instrument by
37 which any estate or interest in real property is created, transferred,

1 mortgaged or assigned or by which the title to any real property may be
2 affected, including an instrument in execution of a power, although the
3 power be one of revocation only, and an instrument releasing in whole
4 or in part, postponing or subordinating a mortgage or other lien;
5 except a will, a lease for a term of not exceeding two years, and an
6 instrument granting a power to convey real property as the agent or
7 attorney for the owner of the property. "To convey" is to execute a
8 "conveyance" as defined in this subdivision.

9 (4) The term "recording officer" means the county auditor (~~(of the~~
10 ~~county))~~ or, in charter counties, the county official charged with the
11 responsibility for recording instruments in the county records.

12 **Sec. 18.** RCW 65.08.140 and 1927 c 278 s 9 are each amended to read
13 as follows:

14 A recording officer is not liable for recording an instrument in a
15 wrong book, volume or set of records if the instrument is properly
16 indexed with a reference to the volume and page or recording number
17 where the instrument is actually of record.

18 **Sec. 19.** RCW 65.08.160 and 1967 c 148 s 1 are each amended to read
19 as follows:

20 A mortgage or deed of trust of real estate may be recorded and
21 constructive notice of the same and the contents thereof given in the
22 following manner:

23 (1) An instrument containing a form or forms of covenants,
24 conditions, obligations, powers, and other clauses of a mortgage or
25 deed of trust may be recorded in the office of the county auditor of
26 any county and the auditor of such county, upon the request of any
27 person, on tender of the lawful fees therefor, shall record the same.
28 Every such instrument shall be entitled on the face thereof as a
29 "Master form recorded by . . . (name of person causing the
30 instrument to be recorded)." Such instrument need not be acknowledged
31 to be entitled to record.

32 (2) When any such instrument is recorded, the county auditor shall
33 index such instrument under the name of the person causing it to be
34 recorded in the manner provided for miscellaneous instruments relating
35 to real estate.

36 (3) Thereafter any of the provisions of such master form instrument
37 may be incorporated by reference in any mortgage or deed of trust of

1 real estate situated within this state, if such reference in the
2 mortgage or deed of trust states that the master form instrument was
3 recorded in the county in which the mortgage or deed of trust is
4 offered for record, the date when and the book and page or pages or
5 recording number where such master form instrument was recorded, and
6 that a copy of such master form instrument was furnished to the person
7 executing the mortgage or deed of trust. The recording of any mortgage
8 or deed of trust which has so incorporated by reference therein any of
9 the provisions of a master form instrument recorded as provided in this
10 section shall have like effect as if such provisions of the master form
11 so incorporated by reference had been set forth fully in the mortgage
12 or deed of trust.

13 (4) Whenever a mortgage or deed of trust is presented for recording
14 on which is set forth matter purporting to be a copy or reproduction of
15 such master form instrument or of part thereof, identified by its title
16 as provided in (~~subdivision~~) subsection (1) of this section and
17 stating the date when it was recorded and the book and page where it
18 was recorded, preceded by the words "do not record" or "not to be
19 recorded," and plainly separated from the matter to be recorded as a
20 part of the mortgage or deed of trust in such manner that it will not
21 appear upon a photographic reproduction of any page containing any part
22 of the mortgage or deed of trust, such matter shall not be recorded by
23 the county auditor to whom the instrument is presented for recording;
24 in such case the county auditor shall record only the mortgage or deed
25 of trust apart from such matter and shall not be liable for so doing,
26 any other provisions of law to the contrary notwithstanding.

27 **Sec. 20.** RCW 84.26.080 and 1986 c 221 s 6 are each amended to read
28 as follows:

29 (1) When property has once been classified and valued as eligible
30 historic property, it shall remain so classified and be granted the
31 special valuation provided by RCW 84.26.070 for ten years or until the
32 property is disqualified by:

33 (a) Notice by the owner to the assessor to remove the special
34 valuation;

35 (b) Sale or transfer to an ownership making it exempt from property
36 taxation; or

37 (c) Removal of the special valuation by the assessor upon
38 determination by the local review board that the property no longer

1 qualifies as historic property or that the owner has failed to comply
2 with the conditions established under RCW 84.26.050.

3 (2) The sale or transfer to a new owner or transfer by reason of
4 death of a former owner to a new owner does not disqualify the property
5 from the special valuation provided by RCW 84.26.070 if:

6 (a) The property continues to qualify as historic property; and

7 (b) The new owner files a notice of compliance with the assessor of
8 the county in which the property is located. Notice of compliance
9 forms shall be prescribed by the state department of revenue and
10 supplied by the county assessor. The notice shall contain a statement
11 that the new owner is aware of the special valuation and of the
12 potential tax liability involved when the property ceases to be valued
13 as historic property under this chapter. The signed notice of
14 compliance shall be attached to the real estate excise tax affidavit
15 provided for in RCW 82.45.120. If the notice of compliance is not
16 signed by the new owner and attached to the real estate excise tax
17 affidavit, all additional taxes calculated pursuant to RCW 84.26.090
18 shall become due and payable by the seller or transferor at time of
19 sale. The county auditor shall not accept an instrument of conveyance
20 of specially valued historic property for filing or recording unless
21 the new owner has signed the notice of compliance or the additional tax
22 has been paid, as evidenced by the real estate excise tax stamp affixed
23 thereto by the treasurer.

24 (3) When the property ceases to qualify for the special valuation
25 the owner shall immediately notify the state or local review board.

26 (4) Before the additional tax or penalty imposed by RCW 84.26.090
27 is levied, in the case of disqualification, the assessor shall notify
28 the taxpayer by mail, return receipt requested, of the
29 disqualification.

30 **Sec. 21.** RCW 84.33.120 and 1997 c 299 s 1 are each amended to read
31 as follows:

32 (1) In preparing the assessment rolls as of January 1, 1982, for
33 taxes payable in 1983 and each January 1st thereafter, the assessor
34 shall list each parcel of forest land at a value with respect to the
35 grade and class provided in this subsection and adjusted as provided in
36 subsection (2) of this section and shall compute the assessed value of
37 the land by using the same assessment ratio he or she applies generally

1 in computing the assessed value of other property in his or her county.
2 Values for the several grades of bare forest land shall be as follows.

3	LAND	OPERABILITY	VALUES
4	GRADE	CLASS	PER ACRE
5			
6		1	\$141
7	1	2	136
8		3	131
9		4	95
10			
11		1	118
12	2	2	114
13		3	110
14		4	80
15			
16		1	93
17	3	2	90
18		3	87
19		4	66
20			
21		1	70
22	4	2	68
23		3	66
24		4	52
25			
26		1	51
27	5	2	48
28		3	46
29		4	31
30			
31		1	26
32	6	2	25
33		3	25
34		4	23
35			

1		1	12
2	7	2	12
3		3	11
4		4	11
5	<hr/>		
6	8		1
7	<hr/>		

8 (2) On or before December 31, 1981, the department shall adjust, by
9 rule under chapter 34.05 RCW, the forest land values contained in
10 subsection (1) of this section in accordance with this subsection, and
11 shall certify these adjusted values to the county assessor for his or
12 her use in preparing the assessment rolls as of January 1, 1982. For
13 the adjustment to be made on or before December 31, 1981, for use in
14 the 1982 assessment year, the department shall:

15 (a) Divide the aggregate value of all timber harvested within the
16 state between July 1, 1976, and June 30, 1981, by the aggregate harvest
17 volume for the same period, as determined from the harvester excise tax
18 returns filed with the department under RCW 82.04.291 and 84.33.071;
19 and

20 (b) Divide the aggregate value of all timber harvested within the
21 state between July 1, 1975, and June 30, 1980, by the aggregate harvest
22 volume for the same period, as determined from the harvester excise tax
23 returns filed with the department under RCW 82.04.291 and 84.33.071;
24 and

25 (c) Adjust the forest land values contained in subsection (1) of
26 this section by a percentage equal to one-half of the percentage change
27 in the average values of harvested timber reflected by comparing the
28 resultant values calculated under (a) and (b) of this subsection.

29 For the adjustments to be made on or before December 31, 1982, and
30 each succeeding year thereafter, the same procedure shall be followed
31 as described in this subsection utilizing harvester excise tax returns
32 filed under RCW 82.04.291 and this chapter except that this adjustment
33 shall be made to the prior year's adjusted value, and the five-year
34 periods for calculating average harvested timber values shall be
35 successively one year more recent.

36 (3) In preparing the assessment roll for 1972 and each year
37 thereafter, the assessor shall enter as the true and fair value of each
38 parcel of forest land the appropriate grade value certified to him or
39 her by the department of revenue, and he or she shall compute the

1 assessed value of such land by using the same assessment ratio he or
2 she applies generally in computing the assessed value of other property
3 in his or her county. In preparing the assessment roll for 1975 and
4 each year thereafter, the assessor shall assess and value as classified
5 forest land all forest land that is not then designated pursuant to RCW
6 84.33.120(4) or 84.33.130 and shall make a notation of such
7 classification upon the assessment and tax rolls. On or before January
8 15 of the first year in which such notation is made, the assessor shall
9 mail notice by certified mail to the owner that such land has been
10 classified as forest land and is subject to the compensating tax
11 imposed by this section. If the owner desires not to have such land
12 assessed and valued as classified forest land, he or she shall give the
13 assessor written notice thereof on or before March 31 of such year and
14 the assessor shall remove from the assessment and tax rolls the
15 classification notation entered pursuant to this subsection, and shall
16 thereafter assess and value such land in the manner provided by law
17 other than this chapter 84.33 RCW.

18 (4) In any year commencing with 1972, an owner of land which is
19 assessed and valued by the assessor other than pursuant to the
20 procedures set forth in RCW 84.33.110 and this section, and which has,
21 in the immediately preceding year, been assessed and valued by the
22 assessor as forest land, may appeal to the county board of equalization
23 by filing an application with the board in the manner prescribed in
24 subsection (2) of RCW 84.33.130. The county board shall afford the
25 applicant an opportunity to be heard if the application so requests and
26 shall act upon the application in the manner prescribed in subsection
27 (3) of RCW 84.33.130.

28 (5) Land that has been assessed and valued as classified forest
29 land as of any year commencing with 1975 assessment year or earlier
30 shall continue to be so assessed and valued until removal of
31 classification by the assessor only upon the occurrence of one of the
32 following events:

33 (a) Receipt of notice from the owner to remove such land from
34 classification as forest land;

35 (b) Sale or transfer to an ownership making such land exempt from
36 ad valorem taxation;

37 (c) Determination by the assessor, after giving the owner written
38 notice and an opportunity to be heard, that, because of actions taken
39 by the owner, such land is no longer primarily devoted to and used for

1 growing and harvesting timber. However, land shall not be removed from
2 classification if a governmental agency, organization, or other
3 recipient identified in subsection (9) or (10) of this section as
4 exempt from the payment of compensating tax has manifested its intent
5 in writing or by other official action to acquire a property interest
6 in classified forest land by means of a transaction that qualifies for
7 an exemption under subsection (9) or (10) of this section. The
8 governmental agency, organization, or recipient shall annually provide
9 the assessor of the county in which the land is located reasonable
10 evidence in writing of the intent to acquire the classified land as
11 long as the intent continues or within sixty days of a request by the
12 assessor. The assessor may not request this evidence more than once in
13 a calendar year;

14 (d) Determination that a higher and better use exists for such land
15 than growing and harvesting timber after giving the owner written
16 notice and an opportunity to be heard;

17 (e) Sale or transfer of all or a portion of such land to a new
18 owner, unless the new owner has signed a notice of forest land
19 classification continuance, except transfer to an owner who is an heir
20 or devisee of a deceased owner, shall not, by itself, result in removal
21 of classification. The signed notice of continuance shall be attached
22 to the real estate excise tax affidavit provided for in RCW 82.45.150.
23 The notice of continuance shall be on a form prepared by the department
24 of revenue. If the notice of continuance is not signed by the new
25 owner and attached to the real estate excise tax affidavit, all
26 compensating taxes calculated pursuant to subsection (7) of this
27 section shall become due and payable by the seller or transferor at
28 time of sale. The county auditor shall not accept an instrument of
29 conveyance of classified forest land for filing or recording unless the
30 new owner has signed the notice of continuance or the compensating tax
31 has been paid, as evidenced by the real estate excise tax stamp affixed
32 thereto by the treasurer. The seller, transferor, or new owner may
33 appeal the new assessed valuation calculated under subsection (7) of
34 this section to the county board of equalization. Jurisdiction is
35 hereby conferred on the county board of equalization to hear these
36 appeals.

37 The assessor shall remove classification pursuant to (c) or (d) of
38 this subsection prior to September 30 of the year prior to the
39 assessment year for which termination of classification is to be

1 effective. Removal of classification as forest land upon occurrence of
2 (a), (b), (d), or (e) of this subsection shall apply only to the land
3 affected, and upon occurrence of (c) of this subsection shall apply
4 only to the actual area of land no longer primarily devoted to and used
5 for growing and harvesting timber: PROVIDED, That any remaining
6 classified forest land meets necessary definitions of forest land
7 pursuant to RCW 84.33.100.

8 (6) Within thirty days after such removal of classification as
9 forest land, the assessor shall notify the owner in writing setting
10 forth the reasons for such removal. The owner of such land shall
11 thereupon have the right to apply for designation of such land as
12 forest land pursuant to subsection (4) of this section or RCW
13 84.33.130. The seller, transferor, or owner may appeal such removal to
14 the county board of equalization.

15 (7) Unless the owner successfully applies for designation of such
16 land or unless the removal is reversed on appeal, notation of removal
17 from classification shall immediately be made upon the assessment and
18 tax rolls, and commencing on January 1 of the year following the year
19 in which the assessor made such notation, such land shall be assessed
20 on the same basis as real property is assessed generally in that
21 county. Except as provided in subsection (5)(e), (9), or (10) of this
22 section and unless the assessor shall not have mailed notice of
23 classification pursuant to subsection (3) of this section, a
24 compensating tax shall be imposed which shall be due and payable to the
25 county treasurer thirty days after the owner is notified of the amount
26 of the compensating tax. As soon as possible, the assessor shall
27 compute the amount of such compensating tax and mail notice to the
28 owner of the amount thereof and the date on which payment is due. The
29 amount of such compensating tax shall be equal to the difference, if
30 any, between the amount of tax last levied on such land as forest land
31 and an amount equal to the new assessed valuation of such land
32 multiplied by the dollar rate of the last levy extended against such
33 land, multiplied by a number, in no event greater than ten, equal to
34 the number of years, commencing with assessment year 1975, for which
35 such land was assessed and valued as forest land.

36 (8) Compensating tax, together with applicable interest thereon,
37 shall become a lien on such land which shall attach at the time such
38 land is removed from classification as forest land and shall have
39 priority to and shall be fully paid and satisfied before any

1 recognizance, mortgage, judgment, debt, obligation or responsibility to
2 or with which such land may become charged or liable. Such lien may be
3 foreclosed upon expiration of the same period after delinquency and in
4 the same manner provided by law for foreclosure of liens for delinquent
5 real property taxes as provided in RCW 84.64.050. Any compensating tax
6 unpaid on its due date shall thereupon become delinquent. From the
7 date of delinquency until paid, interest shall be charged at the same
8 rate applied by law to delinquent ad valorem property taxes.

9 (9) The compensating tax specified in subsection (7) of this
10 section shall not be imposed if the removal of classification as forest
11 land pursuant to subsection (5) of this section resulted solely from:

12 (a) Transfer to a government entity in exchange for other forest
13 land located within the state of Washington;

14 (b) A taking through the exercise of the power of eminent domain,
15 or sale or transfer to an entity having the power of eminent domain in
16 anticipation of the exercise of such power;

17 (c) A donation of fee title, development rights, or the right to
18 harvest timber, to a government agency or organization qualified under
19 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
20 sections, or the sale or transfer of fee title to a governmental entity
21 or a nonprofit nature conservancy corporation, as defined in RCW
22 64.04.130, exclusively for the protection and conservation of lands
23 recommended for state natural area preserve purposes by the natural
24 heritage council and natural heritage plan as defined in chapter 79.70
25 RCW: PROVIDED, That at such time as the land is not used for the
26 purposes enumerated, the compensating tax specified in subsection (7)
27 of this section shall be imposed upon the current owner;

28 (d) The sale or transfer of fee title to the parks and recreation
29 commission for park and recreation purposes; or

30 (e) Official action by an agency of the state of Washington or by
31 the county or city within which the land is located that disallows the
32 present use of such land.

33 (10) In a county with a population of more than one million
34 inhabitants, the compensating tax specified in subsection (7) of this
35 section shall not be imposed if the removal of classification as forest
36 land pursuant to subsection (5) of this section resulted solely from:

37 (a) An action described in subsection (9) of this section; or

38 (b) A transfer of a property interest to a government entity, or to
39 a nonprofit historic preservation corporation or nonprofit nature

1 conservancy corporation, as defined in RCW 64.04.130, to protect or
2 enhance public resources, or to preserve, maintain, improve, restore,
3 limit the future use of, or otherwise to conserve for public use or
4 enjoyment, the property interest being transferred. At such time as
5 the property interest is not used for the purposes enumerated, the
6 compensating tax shall be imposed upon the current owner.

7 (11) With respect to any land that has been designated prior to May
8 6, 1974, pursuant to RCW 84.33.120(4) or 84.33.130, the assessor may,
9 prior to January 1, 1975, on his or her own motion or pursuant to
10 petition by the owner, change, without imposition of the compensating
11 tax provided under RCW 84.33.140, the status of such designated land to
12 classified forest land.

13 **Sec. 22.** RCW 84.33.140 and 1997 c 299 s 2 are each amended to read
14 as follows:

15 (1) When land has been designated as forest land pursuant to RCW
16 84.33.120(4) or 84.33.130, a notation of such designation shall be made
17 each year upon the assessment and tax rolls, a copy of the notice of
18 approval together with the legal description or assessor's tax lot
19 numbers for such land shall, at the expense of the applicant, be filed
20 by the assessor in the same manner as deeds are recorded, and such land
21 shall be graded and valued pursuant to RCW 84.33.110 and 84.33.120
22 until removal of such designation by the assessor upon occurrence of
23 any of the following:

24 (a) Receipt of notice from the owner to remove such designation;
25 (b) Sale or transfer to an ownership making such land exempt from
26 ad valorem taxation;

27 (c) Sale or transfer of all or a portion of such land to a new
28 owner, unless the new owner has signed a notice of forest land
29 designation continuance, except transfer to an owner who is an heir or
30 devisee of a deceased owner, shall not, by itself, result in removal of
31 classification. The signed notice of continuance shall be attached to
32 the real estate excise tax affidavit provided for in RCW 82.45.150.
33 The notice of continuance shall be on a form prepared by the department
34 of revenue. If the notice of continuance is not signed by the new
35 owner and attached to the real estate excise tax affidavit, all
36 compensating taxes calculated pursuant to subsection (3) of this
37 section shall become due and payable by the seller or transferor at
38 time of sale. The county auditor shall not accept an instrument of

1 conveyance of designated forest land for filing or recording unless the
2 new owner has signed the notice of continuance or the compensating tax
3 has been paid, as evidenced by the real estate excise tax stamp affixed
4 thereto by the treasurer. The seller, transferor, or new owner may
5 appeal the new assessed valuation calculated under subsection (3) of
6 this section to the county board of equalization. Jurisdiction is
7 hereby conferred on the county board of equalization to hear these
8 appeals;

9 (d) Determination by the assessor, after giving the owner written
10 notice and an opportunity to be heard, that:

11 (i) Such land is no longer primarily devoted to and used for
12 growing and harvesting timber. However, land shall not be removed from
13 designation if a governmental agency, organization, or other recipient
14 identified in subsection (5) or (6) of this section as exempt from the
15 payment of compensating tax has manifested its intent in writing or by
16 other official action to acquire a property interest in designated
17 forest land by means of a transaction that qualifies for an exemption
18 under subsection (5) or (6) of this section. The governmental agency,
19 organization, or recipient shall annually provide the assessor of the
20 county in which the land is located reasonable evidence in writing of
21 the intent to acquire the designated land as long as the intent
22 continues or within sixty days of a request by the assessor. The
23 assessor may not request this evidence more than once in a calendar
24 year;

25 (ii) The owner has failed to comply with a final administrative or
26 judicial order with respect to a violation of the restocking, forest
27 management, fire protection, insect and disease control and forest
28 debris provisions of Title 76 RCW or any applicable regulations
29 thereunder; or

30 (iii) Restocking has not occurred to the extent or within the time
31 specified in the application for designation of such land.

32 Removal of designation upon occurrence of any of (a) through (c) of
33 this subsection shall apply only to the land affected, and upon
34 occurrence of (d) of this subsection shall apply only to the actual
35 area of land no longer primarily devoted to and used for growing and
36 harvesting timber, without regard to other land that may have been
37 included in the same application and approval for designation:
38 PROVIDED, That any remaining designated forest land meets necessary
39 definitions of forest land pursuant to RCW 84.33.100.

1 (2) Within thirty days after such removal of designation of forest
2 land, the assessor shall notify the owner in writing, setting forth the
3 reasons for such removal. The seller, transferor, or owner may appeal
4 such removal to the county board of equalization.

5 (3) Unless the removal is reversed on appeal a copy of the notice
6 of removal with notation of the action, if any, upon appeal, together
7 with the legal description or assessor's tax lot numbers for the land
8 removed from designation shall, at the expense of the applicant, be
9 filed by the assessor in the same manner as deeds are recorded, and
10 commencing on January 1 of the year following the year in which the
11 assessor mailed such notice, such land shall be assessed on the same
12 basis as real property is assessed generally in that county. Except as
13 provided in subsection (1)(c), (5), or (6) of this section, a
14 compensating tax shall be imposed which shall be due and payable to the
15 county treasurer thirty days after the owner is notified of the amount
16 of the compensating tax. As soon as possible, the assessor shall
17 compute the amount of such compensating tax and mail notice to the
18 owner of the amount thereof and the date on which payment is due. The
19 amount of such compensating tax shall be equal to the difference
20 between the amount of tax last levied on such land as forest land and
21 an amount equal to the new assessed valuation of such land multiplied
22 by the dollar rate of the last levy extended against such land,
23 multiplied by a number, in no event greater than ten, equal to the
24 number of years for which such land was designated as forest land.

25 (4) Compensating tax, together with applicable interest thereon,
26 shall become a lien on such land which shall attach at the time such
27 land is removed from designation as forest land and shall have priority
28 to and shall be fully paid and satisfied before any recognizance,
29 mortgage, judgment, debt, obligation or responsibility to or with which
30 such land may become charged or liable. Such lien may be foreclosed
31 upon expiration of the same period after delinquency and in the same
32 manner provided by law for foreclosure of liens for delinquent real
33 property taxes as provided in RCW 84.64.050. Any compensating tax
34 unpaid on its due date shall thereupon become delinquent. From the
35 date of delinquency until paid, interest shall be charged at the same
36 rate applied by law to delinquent ad valorem property taxes.

37 (5) The compensating tax specified in subsection (3) of this
38 section shall not be imposed if the removal of designation pursuant to
39 subsection (1) of this section resulted solely from:

1 (a) Transfer to a government entity in exchange for other forest
2 land located within the state of Washington;

3 (b) A taking through the exercise of the power of eminent domain,
4 or sale or transfer to an entity having the power of eminent domain in
5 anticipation of the exercise of such power;

6 (c) A donation of fee title, development rights, or the right to
7 harvest timber, to a government agency or organization qualified under
8 RCW 84.34.210 and 64.04.130 for the purposes enumerated in those
9 sections, or the sale or transfer of fee title to a governmental entity
10 or a nonprofit nature conservancy corporation, as defined in RCW
11 64.04.130, exclusively for the protection and conservation of lands
12 recommended for state natural area preserve purposes by the natural
13 heritage council and natural heritage plan as defined in chapter 79.70
14 RCW: PROVIDED, That at such time as the land is not used for the
15 purposes enumerated, the compensating tax specified in subsection (3)
16 of this section shall be imposed upon the current owner;

17 (d) The sale or transfer of fee title to the parks and recreation
18 commission for park and recreation purposes; or

19 (e) Official action by an agency of the state of Washington or by
20 the county or city within which the land is located that disallows the
21 present use of such land.

22 (6) In a county with a population of more than one million
23 inhabitants, the compensating tax specified in subsection (3) of this
24 section shall not be imposed if the removal of classification as forest
25 land pursuant to subsection (1) of this section resulted solely from:

26 (a) An action described in subsection (5) of this section; or

27 (b) A transfer of a property interest to a government entity, or to
28 a nonprofit historic preservation corporation or nonprofit nature
29 conservancy corporation, as defined in RCW 64.04.130, to protect or
30 enhance public resources, or to preserve, maintain, improve, restore,
31 limit the future use of, or otherwise to conserve for public use or
32 enjoyment, the property interest being transferred. At such time as
33 the property interest is not used for the purposes enumerated, the
34 compensating tax shall be imposed upon the current owner.

35 **Sec. 23.** RCW 84.34.108 and 1992 c 69 s 12 are each amended to read
36 as follows:

37 (1) When land has once been classified under this chapter, a
38 notation of such classification shall be made each year upon the

1 assessment and tax rolls and such land shall be valued pursuant to RCW
2 84.34.060 or 84.34.065 until removal of all or a portion of such
3 classification by the assessor upon occurrence of any of the following:

4 (a) Receipt of notice from the owner to remove all or a portion of
5 such classification;

6 (b) Sale or transfer to an ownership, except a transfer that
7 resulted from a default in loan payments made to or secured by a
8 governmental agency that intends to or is required by law or regulation
9 to resell the property for the same use as before, making all or a
10 portion of such land exempt from ad valorem taxation;

11 (c) Sale or transfer of all or a portion of such land to a new
12 owner, unless the new owner has signed a notice of classification
13 continuance, except transfer to an owner who is an heir or devisee of
14 a deceased owner shall not, by itself, result in removal of
15 classification. The signed notice of continuance shall be attached to
16 the real estate excise tax affidavit provided for in RCW 82.45.120, as
17 now or hereafter amended. The notice of continuance shall be on a form
18 prepared by the department of revenue. If the notice of continuance is
19 not signed by the new owner and attached to the real estate excise tax
20 affidavit, all additional taxes calculated pursuant to subsection (3)
21 of this section shall become due and payable by the seller or
22 transferor at time of sale. The county auditor shall not accept an
23 instrument of conveyance of classified land for filing or recording
24 unless the new owner has signed the notice of continuance or the
25 additional tax has been paid, as evidenced by the real estate excise
26 tax stamp affixed thereto by the treasurer. The seller, transferor, or
27 new owner may appeal the new assessed valuation calculated under
28 subsection (3) of this section to the county board of equalization.
29 Jurisdiction is hereby conferred on the county board of equalization to
30 hear these appeals;

31 (d) Determination by the assessor, after giving the owner written
32 notice and an opportunity to be heard, that all or a portion of such
33 land no longer meets the criteria for classification under this
34 chapter. The criteria for classification pursuant to this chapter
35 continue to apply after classification has been granted.

36 The granting authority, upon request of an assessor, shall provide
37 reasonable assistance to the assessor in making a determination whether
38 such land continues to meet the qualifications of RCW 84.34.020 (1) or

1 (3). The assistance shall be provided within thirty days of receipt of
2 the request.

3 (2) Within thirty days after such removal of all or a portion of
4 such land from current use classification, the assessor shall notify
5 the owner in writing, setting forth the reasons for such removal. The
6 seller, transferor, or owner may appeal such removal to the county
7 board of equalization.

8 (3) Unless the removal is reversed on appeal, the assessor shall
9 revalue the affected land with reference to full market value on the
10 date of removal from classification. Both the assessed valuation
11 before and after the removal of classification shall be listed and
12 taxes shall be allocated according to that part of the year to which
13 each assessed valuation applies. Except as provided in subsection (5)
14 of this section, an additional tax, applicable interest, and penalty
15 shall be imposed which shall be due and payable to the county treasurer
16 thirty days after the owner is notified of the amount of the additional
17 tax. As soon as possible, the assessor shall compute the amount of
18 such an additional tax, applicable interest, and penalty and the
19 treasurer shall mail notice to the owner of the amount thereof and the
20 date on which payment is due. The amount of such additional tax,
21 applicable interest, and penalty shall be determined as follows:

22 (a) The amount of additional tax shall be equal to the difference
23 between the property tax paid as "open space land", "farm and
24 agricultural land", or "timber land" and the amount of property tax
25 otherwise due and payable for the seven years last past had the land
26 not been so classified;

27 (b) The amount of applicable interest shall be equal to the
28 interest upon the amounts of such additional tax paid at the same
29 statutory rate charged on delinquent property taxes from the dates on
30 which such additional tax could have been paid without penalty if the
31 land had been assessed at a value without regard to this chapter;

32 (c) The amount of the penalty shall be as provided in RCW
33 84.34.080. The penalty shall not be imposed if the removal satisfies
34 the conditions of RCW 84.34.070.

35 (4) Additional tax, applicable interest, and penalty, shall become
36 a lien on such land which shall attach at the time such land is removed
37 from classification under this chapter and shall have priority to and
38 shall be fully paid and satisfied before any recognizance, mortgage,
39 judgment, debt, obligation or responsibility to or with which such land

1 may become charged or liable. Such lien may be foreclosed upon
2 expiration of the same period after delinquency and in the same manner
3 provided by law for foreclosure of liens for delinquent real property
4 taxes as provided in RCW 84.64.050 now or as hereafter amended. Any
5 additional tax unpaid on its due date shall thereupon become
6 delinquent. From the date of delinquency until paid, interest shall be
7 charged at the same rate applied by law to delinquent ad valorem
8 property taxes.

9 (5) The additional tax, applicable interest, and penalty specified
10 in subsection (3) of this section shall not be imposed if the removal
11 of classification pursuant to subsection (1) of this section resulted
12 solely from:

13 (a) Transfer to a government entity in exchange for other land
14 located within the state of Washington;

15 (b)(i) A taking through the exercise of the power of eminent
16 domain, or (ii) sale or transfer to an entity having the power of
17 eminent domain in anticipation of the exercise of such power, said
18 entity having manifested its intent in writing or by other official
19 action;

20 (c) A natural disaster such as a flood, windstorm, earthquake, or
21 other such calamity rather than by virtue of the act of the landowner
22 changing the use of such property;

23 (d) Official action by an agency of the state of Washington or by
24 the county or city within which the land is located which disallows the
25 present use of such land;

26 (e) Transfer of land to a church when such land would qualify for
27 exemption pursuant to RCW 84.36.020;

28 (f) Acquisition of property interests by state agencies or agencies
29 or organizations qualified under RCW 84.34.210 and 64.04.130 for the
30 purposes enumerated in those sections: PROVIDED, That at such time as
31 these property interests are not used for the purposes enumerated in
32 RCW 84.34.210 and 64.04.130 the additional tax specified in subsection
33 (3) of this section shall be imposed; or

34 (g) Removal of land classified as farm and agricultural land under
35 RCW 84.34.020(2)(d).

36 **Sec. 24.** RCW 84.56.330 and 1961 c 15 s 84.56.330 are each amended
37 to read as follows:

1 Any person who has a lien by mortgage or otherwise, upon any real
2 property upon which any taxes have not been paid, may pay such taxes,
3 and the interest, penalty and costs thereon; and the receipt of the
4 county treasurer or other collecting official shall constitute an
5 additional lien upon such land, to the amount therein stated, and the
6 amount so paid and the interest thereon at the rate specified in the
7 mortgage or other instrument shall be collectible with, or as a part
8 of, and in the same manner as the amount secured by the original lien:
9 PROVIDED, That the person paying such taxes shall pay the same as
10 mortgagee or other lien holder and shall procure the receipt of the
11 county treasurer therefor, showing the mortgage or other lien
12 relationship of the person paying such taxes, and the same shall have
13 been recorded with the county auditor of the county wherein the said
14 real estate is situated, within ten days after the payment of such
15 taxes and the issuance of such receipt. It shall be the duty of any
16 treasurer issuing such receipt to make notation thereon of the lien
17 relationship claim of the person paying such taxes. It shall be the
18 duty of the county auditor in such cases to index and record such
19 receipts in the same manner as provided for the recording of liens on
20 real estate, upon the payment to the county auditor of the ((~~sum of~~
21 ~~fifty cents~~)) appropriate recording fees by the person presenting the
22 same for recording: AND PROVIDED FURTHER, That in the event the above
23 provision be not complied with, the lien created by any such payment
24 shall be subordinate to the liens of all mortgages or encumbrances upon
25 such real property, which are senior to the mortgage or other lien of
26 the person so making such payment.

27 NEW SECTION. **Sec. 25.** This act takes effect August 1, 1999.

--- END ---